P 707-K

App F IX-4

1954-55 (CM)

File No 31-54

Serial Nos 9, 65, 66

Previous References
nil 106-53 (8-9-40)
nil 97-54-(1-5)
nil 275-32-32
Later References
nil 34-50-4
cf/dep 53/55
Con 29 53 21

MYSORE GOVERNMENT SECRETARIAT

Serial Nos 2

Part B for December 1954

SUBJECT

Grant of Exemption to Music performances from payment of entertainment Tax in aid of ~~Charitable~~ Charities & non Profit making organisations devoted to the encouragement of Music

WD 06701—GPB—25 000—11 8 54

372/CM 31 54-65 dt 9-12-54

98/Ad - (1)

Letter dated 23-3-53 from the Secretary, Sri Ram Nivas Veerapalle Street, Bombay to the General Secretary requesting for permanent exemption from payment of entertainments tax on the free arts performances viz, Music, Dramas and Dances held under the auspices of the Nandan

—

Dramas have been generally exempted from Taxes to entertainments tax on Notification no L 1695/Ad 97 51-1 Dated 22-5-51

2) This is a Benevolent non profit making Institution devoted to Religious and Cultural Objects and is registered under Sec 8 of the Amusements Tax Act to be exempted from the tax

3) Secy for orders

Asst 6/4/53
Dy 6/4

4) Please endorse the notification Ref no to above

1/4

5) Copy of notification no L 1695/Ad 97-1 dated 22-5-51 (2 pages) and Copies 4 x 4.

Cy 20/4
Dy 20/4

6) What is the request of the Party ~~Why~~ pl note in detail

Sd/-

98/ml

Representation from Sai Ram Mandir, Ocrapalle Street Blore for exemption from entertainments tax

---

7) The request of the Mandir is for general exemption from payment of entertainments tax of 1, fine arts performances such as Music, Drama and Dances arranged under the auspices

Copy 22/4/68 8) The notification issued on 22/4 in this behalf exempts only (1) Dramatic performances and (2) Circuses

9) The request of the Honorary Secretary Sai Ram Mandir is to give a general exemption for them for performing (1) music (2) Drama and (3) Dances Ihis ultimately that means, the entertainment tax Act must not be applied to this Association. This cannot be accepted, as the suggestion

Representation from Sri Adi Vara Mandir - Veerapalli Street Bangalore - for exemption from entertainment Tax

App F III –2] 3

General and Revenue Secretariat | File No 98/me of 195

Serial No

will ultimately reduce the income (to govt and the Mly) Considerably because every Dance and Music performance in any place in the State may be started under the authority of this association to claim exemption from the payment of this tax

10) If agd, this association will be informed that Dramas are exempted from the payment of the Ent tax and that no general exemption can be granted in respect of dances and Music

25/4

Secy Dept)

11) I agree No further exemption can be granted

Minister) 3/5

12) 5/5/53

13) Dft letter to the Hon Secy & the Mandir to print up; 4) Issue

4/5/53. 12/5

Note —Contn Sheet

4 File No 98/ml of 1953-54 <

General and Revenue Secretariat

Serial No

To

The Hon Secretary, Sri Sad
Ram Nandan Durgapalle Gaidh
No L 21604/C of 34-53-6 dt 21-5-53
Rejects the Request

Dep. 22/5/53
Sm
22/5

WD 01404—GPB—40 000—18 10 0

Exemption from Entertainments Tax

[App I 111 2

General and Revenue Secretariat

File No Is 77/ of 19 WD 02201—CPB—10,000—7 1 3

Serial No	
	Letter dated 3 6 53 from the Hon Secy Sri Nanjundeswara Mandira Mysore Sub P, B'lore for reconsideration of the order dated 21 5 53
C M 34-53-4 — Regn 17/6/53	
flag F	15) In letter as above / C M 34-53-6 dated 21 5-53 of this Dist the Secretary of the Mandir has been informed that no exemption in respect of dances and music from Entertainments Tax can be granted
	16) The Mandir now requests a reconsideration of the orders on the precedent of such an exemption granted to other Arts and Music Associations such as the B'lore Gayana Samaja and the Nalleswaram Sangeetha Sabha
flag G"	17) In G O no L 3531-6 / C M 34-53 -4 / dated 29-6-50 performances arranged by the Nalleswaram Sangeetha Sabha were generally exempted from entertainments tax as this is an institution registered under the Mysore Societies Act or almost profit motive
flag U	18) In notification no L 3302 / M E 166 5 -9 dated 16. 6. 53 the exemption granted

NOTE—Contn Sheet

6 Exemption from Entertainments Tax

File No 1577/ml of 1953-54 | General and Legislative Secretariat

Serial No

As G.O. no L 1343-53/ml 275-32-30 dated 17-8-1933 to the Secretary Registered under the Mysore Societies ~~Registration~~ Registration Regulation, 1904, has been Rescinded. In view of this annulment it may not be possible now for such Registered Associations to be exempted. ~~now~~ Even the exemptions previously granted will perhaps cease as from the date this exemption was ~~rescinded~~ Rescinded on 16-6-53 the precedent quoted has thus become inapplicable now. A precedent cannot also be allowed to harden into practice

19) It is therefore for orders if the Manager may be separately condensed

Re 1577/53 h 17/7

20) All attempts to reduce the income to Govt and local bodies should be put down strong hand the request if it does not require reconsideration the orders passed may stand

Secy dep

19/7

21) I agree But please verify if the Gayana Samaj and

RECEIVED TO GOVERNMENT 2339 20 JUL 1953 DEPARTMENT

Exemption from Entertainment Tax

App F III –2]

General and Revenue Secretariat | File No 1577/ml of 195

Serial No

and Malleswaram Sangeetha Sabha are actually paying entertainment tax

2) Incidentally I would also like to know what are the arrangement made to see that the tax is paid by all those who should pay it There is a lot of complaint by the Corporation that there is considerable leakage in Bangalore city Has the D.C. made any arrangement for surprise or regular inspections?

Yes
23/7
A 2

3) Draft endorsement to Hon Secy Sri Ram Mandir and draft letter to the D.C., B'lore Enclosed are perhaps for approval

A
26/7/53.

4) Two d/s for appe

Issue.
A
7/8

8
27/7

6) For perusal after before (It may have to be perused by the Minister also as it is in the nature of a final order) for sort

A
Yes
Yes

7) for perusal before issue

SECRETARIAT GOVT OF MYSORE
4220
11 AUG 1953
DRAWING

Note —Contn Sheet

exemption from Entertainments Tax

File No 15-77/52 of 1953-54 | General and Revenue Secretariat (I)

Serial No

28) The Act contemplate that the DM may appoint Officers to supervise the collection of entertainment tax This matter was referred to during the discussion which a delegation of the Corporation had with the Chief Minister on the 11th August The DC can be asked to examine and appoint if possible 4 or 5 Officers of the Corporation also to inspect and supervise the collection of entertainment tax

Minister (BS) 17/8

29) 4/9/53

27444

To

The D.C, B'lore Dist.

No L. 7077/C II 34 53-16 Dt 16-9-53

Calls for explanation

The Hon Secretary

Sir Steel Mackenzie Veera Pillai Bhoot

Endorses Minister's note and

Reasons to Re-Consider

Sd/- A. 24/9/53

30) Resolution passed as per proceedings of the Assistant Secretary

31) Address a letter to the D C Blore

WD 014 04—GPB—40 000—13 10 52

1577/mls 4958/mc

Entertainments Tax - Collection of.

That there must be greater ~~check~~ supervision over the collection of entertainment tax it is learnt that Guyana Sawmill Manufacturers is not claiming the entertainment tax deducted whether this is a fact and if so, under what authority

Col/1

32) Dft Collr Civil D.C., B'Ville to put up for approval

Cy
10/11/53

33) Issue

16/11

Sgd 16/11/53

To

The D.C. B'Ville, Corentyne

re: a/c 6968/C # 36-53-22 dtd 21/11/53

Calls for explanation

Above

The Hon. Secretary Pro Tem - Sgd Maynard

Res. ml Dated 27 10 53

Request for reconsideration of the Orders

34) The Hon Secy of the Member has urged once again for the Reasons

10 49584 wl

Sri ... Mandir ... Chapel Street ...
Exemption from Entertainments Tax

---

explained as less called to exempt ~~them~~ dance recitals and music performances arranged under the auspices of the Mandir the main reasons on which the Request is based are:

(1) The Mandir is established to improve the cultural and religious side of the civic citizen

(2) There is no profit motive

(3) It is a Registered institution

(4) "Gayanasamaja and the Malleswaram Sangeetha Sabha are allowed exemption

3) The exemption allowed to the Malleswaram Sangeetha Sabha and the Gayana Samaj is cancelled or withdrawn after Registering the order enabling the grant of exemption to the Registered associations There is also enquiries whether the tax is not being collected from ...

Sri Dharmaraja Theatre — Exemption from Entertainments Tax

S 5977/ml [App F III 2

e Government Secretariat

File No 4958 of 1953 54.

WD 09547—CPB—40 000—14 8 //

Serial No	
	Sanction has been accorded to grant exemption from payment of Entertainments Tax in respect of the shows given by the Sri Dharmaraja Theatre Company, Kandy, in aid of the Kandy Municipal Council Building Fund.
	Sd/- (W. Dahanayake) Minister of Local Government
	Secretary, Ministry of Local Government.
	Commissioner of Local Government.
	Deputy Commissioner of Local Government, Kandy.
	Secretary, Municipal Council, Kandy.
	Secretary, Entertainments Tax Board.
	Secretary, Sri Dharmaraja Theatre Company, Kandy.

a sheet

In Sri Mandir - Veerapalli Street - Exemption from Entertainment Tax

File No. 4958 / 5977 of 1953-54

Mysore Government Secretariat

Serial No

Societies and Associations the Exemption was specially granted by the Sabha shall be deemed to have ceased also.

Assistant Secretary's Observations

39) There is no doubt about it - It is not exempted

(2d) U N
24/12/53

40) Draft Reply to the D C, Bijapur as above is put up for approval

Sd/- 31/12/53
Sd/- 4/1/54

41) Pl enclose the file bearing to the notification no L3302 H10653-9 dated 16-6-1953

Sd/- 6/1

Regd 7/1/54

42) Collection rule 106-53 (Sch S 9 & 10) is put up

Sd/- 7/1/54
Sd/- 12/1/54

43) In view of the notification dated 16-6-1953, all Societies Registered under the Mysore Societies Registration Regulation are not exempt from the payment of the Entertainment Tax. This order takes away all exemptions given to the Societies. It is strange to see that the Malleswaram Sangeetha Sabha has not given effect to this notification. Hence the draft letter may kindly be approved

Sd/- 13/1

(Seen)

5977/mc/54

Sri Sai Mandir Veerapalli Street - Exemption from entertainment tax

---

44) Issue and follow up by telephone if necessary

29/11/54

To

The C.E. B'lore

No L 14572 dated 6-2-52

Instructions to collect Cess from the Malleswaram Samaja Seva Sabha and Gayana Samaj and send a Report to Govt

Secn D 8/12/54

Govt 9/12

Sanction called for 15 days from the Vice Secy Sai Ram Mandir Veerapalli Street to the Commr CCB and Report to this Office re Exemption & the music performances arranged by the Mandir of Mrs Subbalakshmi from Govt Tax

44) The Request is made to the Corporation & Recommend to Govt the grant of exemption in respect of the above performance No Recommendation has so far been received from the Corporation & reminder

Sri Sai Mandir - Veerapalli Street - Correction

14 7442/rdy 7851/int

Sri Sai Mandir Veerapalli Street - Exemption from Local Fund Audit

---

~~[illegible]~~ No action is therefore called for on this reference

44) The D C S Report of this action taken to recover the arrears of rent from the Gayanasamaja and the Maheswarans Sangeetha Sabha called for on this office letter dated 6 2 54 are also seen attached

Ca 22/2/54

Sd 22/2/54

47) Remind D.C

Sd

48) Do Reminder is put up for approval as ordered at para 47

Sd 4/3

49) Issued

Sd 4/3

L 16565/54 dt 13-3-54

Marked letter dated 23 2 54 from the Hon. Secy of this Mandir on this subject

15 MAR 1954 P PATNAIK

50) The application is complete and the endorsement is necessary The request of this Mandir for exemption of Aud. Cess has not been agreed to Many have been writing frequently

51) Submitted for orders

Sd 13/3

Secy) Sd 13.3

7851/54

Entertainments Tax Collection

---

53) The request for the exemption from payment of entertainment tax cannot be granted, because it would become an inconvenient precedent and we would only making the Corporation forego what it would get

15/3/54

Minr H&G)
54) 16/3/54

15 MAR 1954
PART I

OFFICE OF THE MINISTER FOR PUBLIC HEALTH & LOCAL SELF GOVERNMENT
15 MAR 1954
No 5972

55) Draft letter to the Home Secretary, Sri Ram Nander is put up for approval

18/3/54
Sec 19/3

56) Issue xxx
20/3/54

To
The Hon Secy Sri Ram Nandan
Secretariat
Memo-L 17196 dated 20.3.54
negatives are required

57) Requisitioned office issued as per orders

20/3/54
Sec 20/3

C. F 74] **Routine Note** 16

[To be used only for notes requisitions etc not intended for permanent record

MEMBER
MYSORE LEGISLATIVE ASSEMBLY

Dear Sir Urgent

58) The file relating to the exemption of entertainment tax for music performance Put up by Srimathi M S Subba the Concerned File is not taken at once has been turned down Sd 20/3/52 Please Sir, the function is for tomorrow the exemption should be given to it M Palaniyatt

59) The Connected file is herewith put up

Sd
20/3/52.

60) Exemption from payment of entertainment tax may be granted as a special case Subject to the condition that the Association will not make such requests in future

61) Endorsement may be issued accordingly to the hon secy today

Sd
20/3/52

N B —Should routine notes be written on small slips the notes must be copied or slips pasted on this form

A. F. -4] **Routine Note**

[To be used only for notes requisitions etc not intended for permanent record.]

WD 03537—GPB—35,000 1-3

6a) A draft of the Govt Amendment to the Standing Order set up for approval

20/3 6b) Issued 20/3/54

G.O. No. L 17218-21/Q.M. 34-53-40 D/- 20.3.54

Exemption from Court Fees, Civil Revenue Courts on 21.3.54

To

1) The D.C. Bijnor
2) " Collector, Etc. Etc.
3) " A.G.
4) Controller, S.A.D.

Endorsement of this Order Slip for the Record Branch

No. L-17222/C.M. 34-53-41 of 20.3.54

6c) Govt reminder to the D.C. Bijnor is sent up for approval

27/3 6d) Issued L 17563 of 31-3-54

27/3 29/3

N.B.—Should routine notes be written on small slips the notes must be copied or slips pasted on this form

220 [illegible]

Collection of [illegible] from the Bilara Gayana Samaja and the Mallesvaram Sangeetha Sabha

---

From

The DC, Bilara, Dt

No Cont-2:PR 115 Dt 2.4.54
53-54

Reports the action taken to collect the tax from the two main Sabhas

66) As action is being taken to collect the tax from the Sabhas no further correspondence appears to be necessary

67) Its orders may be recorded

[illegible] 9/4

68) Rammohan to DC on 1-5-1953 [illegible] ascertain whether the tax due from them is collected

11/5

Cas-B
15/5/54

69) Draft letter is for approval

18/5/54

70) A letter need from the Samaj [illegible] to continue the note

20/5

26/5

Letter dated 9-5-54 from Gayana Samaja
Letter dated 26-5-54 Mallesvaram Sangeetha Sabha
Nos dated 28-5-54 Bangalore Gayana Samaj & Sangeetha Sabha
dated 26-5-54 from Sri Ram Mandir.

2205 / 1315 / 1441 / 1460 / 1480 / mk

19) Exemption from Payment of Entertainment Tax by the Gayana Samaj, Sai Ram Mandir, Kalakshetram Samstha Sabha

Order of the Secretary to G' -

71) "Pl examine soon along with the application from Gayana Samaj
Sd/- K H
26/5/54

72) Order of the Chief Minister
"obtain the views of the Corporation"
(Sd) K H
28/5/54

73) Draft letter is for approval
Sd/- 31/5/54

74) - Issue + address
Indra + Madras fonts, Madras
Sd/-
To the Commissioner cob the Mayor
L - 2452 dated 9/6/54
Calls for the views of the Corporation

75) Draft letter to Madras & Andhra Governments as to orders above-is for approval
Sd/- 10/6/54 Con 15/6

76) Issue
Sd/- 17/6

Secy Chief Secretary Madras Andhra
L 3182-3/ 24/6/54
Calls for further particulars

Sd/- 25/6/54

IH SV/ml 2657/3567/ml

Grant of Exemption from Entertainment Tax to Sri Ramdas Ram Rajya Bhajana Samaja, Kalesvarma Sangatha Sabha

To

The Dy Secretary to the Govt of Madras
Letter no HS 5244-A/54-1 dt 6-7-1954
Forwards the report enquired

77) The report as for Perusal The exemption & the report for the Andhra Government will be awaited

78) 23/7

17/7 17/7

To

The Deputy Secretary to Govt, Andhra
Letter no 32218/C I 54-1 dt 31-7-54
Forwards the information

79) The information required at Para 74 has been received from Madras and Andhra Governments The views of the Corporation has as required at Para 72 has not been received Although D.O Reminder is sent up for approval

80) Issue 28/8

16 17/8

Reminder L 6544 dt 4 9 54

(21)

3367 J 4502/ml

Exemption from Entertainment Tax by Gayana Samaj, Rama Mandir Sangeetha Sabha

to the Commissioner CCS

Note no B3 P R 448/54 55 & 21 & 54

State that the Corporation has resolved to grant exemption permanently

81) As per G.O No L/1343 S3/ Flag A ord 275-32-30 dated 17-8-1933 all theatres registered under the Mysore Theatres Registration Regulation 1904 are exempt from Payment of Entertainment Tax in respect of entertainments held by them this order was rescinded vide reference Flag B No L 3302/ord 106-53-9 dated 16-6-1953

(a) Sai Ram Mandir
47 Veerabadra Street, Bangalore

(b) The Bangalore Gayana Samaj
Shenkarapura Block 4

(c) Malleswaram Sangeetha Sabha

are claiming exemption from Payment of Entertainment tax ~~on the grounds~~ in respect of the entertainments held by them on the grounds as per petitioners orders on the ground that they are registered, having no profit motive and are intended for the promotion of culture art

Flag C page 487 Cor

4502/mc

Exemption from Entertainment Tax to Gayana Samaj, Rama Mandir, Sangeetha Sabha

82) The Andhra and Madras Governments were consulted as to whether such exemptions may be granted to the Societies. It is stated by them that exemptions are granted to the affiliated registered Societies

Reg D & E page 56, 57(c)

83) The Corporation (Bangalore) was consulted as to whether exemption may be granted. The Corporation has replied on 14-9-61 affirming the grant of exemption permanently from payment of entertainment Tax to the Music Societies as they are a source of encouragement to the Music & Culture

Reg F page 60 7(c)

Gayana Samaj
Sri Rama Mandir
Malleswaram Sangeetha Sabha

The grant of exemption from Payment of Entertainment Tax

Points for orders

81) (i) Granting exemption from Payment of Entertainment Tax to Gayana Samaj, Sri Rama Mandir, & Malleswaram Sangeetha Sabha Permanently

3875 4502 Ind

(33) Exemption from Entertainment Tax by Rama Mandir, Goyana Samaj & Kalamandir Sangeetha Sabha

(ii) Whether the exemption is applicable to all the Registered Societies or to the three Societies referred to at Para 18(1)(i)

(iii) Whether the date of exemption be effective from the date of this order or from the date of rescinding order

85) For orders in reference to Paras 71, 72 supra Government is competent under Section 8 of the Amusements Tax Act to grant exemption

86) The general principles that have to be followed while granting exemptions to certain entertainments have been enumerated in section 8 of the Mysore Amusements Tax Act Some of these principles are noted below -

(a) The collections must be devoted to philonthropic religious or charitable purposes

(b) The entertainment must be wholly educational in character

(c) partly educational and partly scientific purposes, not conducted for purpose of profit

(d) for promoting the interest of agriculture

(e) manufacture of industry, public-health, exhibition of products of industry, machinery, appliances and food stuffs

Grant of Exemption from Entertainment
to Rama Mandir, Sangeetha Sabha &c

ysore Government
Secretariat

11 4502/ml File No of 195

Serial No 87

The main principle in all the above purposes is that if the entertainment is not conducted for purposes of personal benefit and that if it is conducted for advancement of society in general, either educational or for promoting industry and agriculture then exemption may be given from entertainment tax With this background we have to view the request of the Malleswaram Sangeetha Sabha for exemption from payment of entertainment tax If the object of the Sabha is to run a school or to equip a music school or college with the help of the realisations from the music performances, then the request deserves to be encouraged and upheld If it is intended to allow the organisers to distribute the realiation among themselves, then that has to be turned down Therefore a general exemption to all music performances held by the Sabha from payment of entertainment tax will be contrary to the ~~provisions~~ of the Act Government have always sanctioned the request of the institutions which have conducted entertainments with the object of donating the realisations for charitable, philonthropic and public purposes If the Sabha comes forward with a request to exempt a particular performance from payment of tax and suggest that the realisations would be utilised for a particular purpose (purpose to be specified to show whether it is for philonthropic or charitable) then Government can give exemption

---- A general order will be contrary to the provisions of the Act and will reduce the income both to the Corpora-

Note — Contn Sheet

Exemption for Entertainment Tax by the Sri Rama Mandir, Sangeetha Sabha, Gayana Samaj

(35) File No L502/one of 195 Mysore Government Secretariat

Serial No

tion and Government in the proportion of 87½% and 12½% respectively

(88) If it is the intention of Government to give exemption to the music performances conducted by the Sabhas, then a general order exempting music performances in the State from payment of entertainment tax may be issued, as has been done in case of dramas This will enable all music sabhas or organisations in the State to get the benefit of exemption Sanction of exemption to only particular Sabhas will be discriminatory in character

Secy (Ent-P) 11/10

89) The Sangeetha Sabhas are not run for profit In fact they cannot make both ends meet Classical music is loosing patronage, and it would be the duty of Government to see that sufficient encouragement is given to it We have given general exemption to Dramas and circuses from payment of entertainment tax We might similarly exempt all music performances from payment of ET

Yes X Ray

Minister 90) 4/x Secy

Ch Min 10/10/54

OFFICE OF THE ... FOR PUBLICATION ... SELF COPY
5 OCT
No 2886

WD 04861—GIB—60 000—22-1 54

Exemption from Entertainment Tax by Ram Mandir Sayaji Sarvaji rao Sangeetha Sabha

Mysore Government Secretariat

File No. HA 82 Ord of 195 [App F III 2

Serial No 91

Exemption may be given to performances in aid of charities and non-profit making organisations devoted to the encouragement of music.

27/11/54

92) Ch Minr desires that a Press Note may be issued when he holds a Press Conference next time Pl put up draft order and Press note

27/11

93) Collection not 92-51 (1-5) as put up

94) Submitted herewith a draft Notification and a Press Note for Consideration. The file may be referred to the Law Secretariat for Scrutiny of the draft notification

Not necessary 91

Ref paras 91-92 supra

7/12 8/12 Secy Dept

95) 9/12

96) Affd Draft Notification Send draft Press note to PIO before 5PM.

9/12

Note — Contn Sheet

Exemption from Entertainment Tax by Sri Rama Vindar, Sangeetha Sabha & Geyana Samaj

File No 4502/ord of 195

Mysore Government Secretariat

Serial No

97) The draft ~~order~~ press note may kindly be taken & six fair copies may kindly be sent

98) 9/12

Principal Asst
Mysr
Exemption

99) 9/12
9/12

Published in Gazette dated 16.12.54 page 978

Rs 5-10 cr 7/12/54

No.L. 10972/CR 21-54-65 dt 9.12.54

Mr. Sri Rama Vindar Music Performances in Old Theatres and non-profit making organisations devoted to the encouragement of Music are exempted from payment of Entertainment Tax

---

Fair Samples, Mysore Gazette for Publication in the Gazette

Memo No L 10973-11096 dt 9-12-54

Copy

Commr C&R
CE - Ldg
A.G
2 S D
Commr Stamps
Dy Secy to
P. Secy & Secy to Govt
Commr Mysore, Bangalore Offices
Press Note

10
9/12/54

WP 04761—GPB—60 0.0—22-1 54 Dc 9 7 54 cls

SAI RAM MANDIR

47 Veerapillai Street
BANGALORE 1

Ref / GEN FINE MUSIC

Dtd 23rd March 53

The
Gover
Bangalore

Respected Sir,

Sub SAI RAM MANDIR (REGD) -BANGALORE 1
Request for the permanent exemption from payment of Entertainment Tax on the Fine Arts performances viz , Music, Dramas and Dances held under the auspices of the Mandir
Article VIII of 1932 - Re Entertainment Tax

At the outset I beg to give below the list of Office-bearers of the Mandir elected by the General Body in March 1953 -

1 Sri V R Natarajan Proprietor, Electric & Gereral Emporium Commercial St Bangalore 1
PRESIDENT

2 " K Sitaraman Staff of Oriental Life Office, Bangalore
VICE-PRESIDENT

3 " S Nilakanta Sastri Manager, M/s Narasus Mfg Co Ltd , 40, Old Poor House Road, Bangalore
SECRETARY

4 " S Nagarajan C/o Oriental Life Office, Bangalore
JOINT SECRETARY

p t o

Excerpt from Entertainment Tax by Sri Rama Mandir, Sangeetha Sabha & Gayana Samaj

File No 4502/54 of 195

Mysore Government Secretariat

SAI RAM MANDIR, (Regd)
47 VEERAPILLAY STREET
BANGALORE 1

(2)

5 Sri N S Srinivasan, Manager, M/s Khaleel &SOns, Oosman Khan Road, Bangalore City
TREASURER

6 " D Ganesh C/o Amalgamations Ltd , Residency Road,Bangalore
COMMITTEE MEMBER

7 " E V R Narasimhan C/o Criental Life Office, Bangalore
COMMITTEF MEMBER

8 " S Sundararajan Asstt D S P'S Office, Infantry Road, Bangalore
COMMITTEE MEMBER SECRETARY (Fine Arts)

9 " A R K Chari Asstt M/s Addison & Co Ltd , St Marks Road, Bangalore
COMMITTEE MEMBER

10 " S Nagaraja Iyer Landlord, 9/C, Velu Mudaliar Road, Bangalore
COMMITTEE MEMBER

11 " G Pama Rao Asstt P & T Office, Bangalore
COMMITTEE MEMBER

We beg to enclose herewith

(1) Copy of the Certificate of Registration
(2) Memorandum of Association and Bye-Laws of the Mandir

We beg to inform you that this is a non-profit making institution and its objects are mainly religious and cultural The Accounts are subjected for audit by an Auditor and this will in due course be submitted to the Registrar of Joint Stock Companies as required by the rules

It may not be out of place to add that consistent with the declared policy of the Goverrment of India as also the Govt of Mysore to encourage the development of Fine Arts in the Republican India, we request you to move our Government to pass orders exempting our Mandir from the payment of entertainment tax in respect of all entertainments arranged by us so that the objects for which the Mandir has been established may be furthered

At present the Mandir is

(1) running a Bhajana Mandali at 47, Veerapillai Street, Bangalore 1, where regular Bhajanas and Religious discoursesare held
(2) running a Music School where training in Carnatic Music is given to young boys and girls of the Civil Station,

Exemption from Enhancement Tax by Sri Rama Mandir, Sangeetha Sabha & Gayana Samaj

Mysore Government
Secretariat

File No 4502/Cons
of 195

(Regd)

(3)

(3) Arranging Music performances by junior and senior Vidwans of both local and outside for the benefit of stuaents and lovers of Music

In due course it is hoped to extend our activities to other branches of Fine Arts such as Dancing etc

Thus it may be seen that our Mandir has taken upon itself the task of fulfilling a longfelt needs in the vast area covered by the Civil Station

In the circumstances, we humbly request that exemption asked for may kindly be granted

It may not be out of place to add that two sister institutions viz , Bangalore Gayana Samaja and Malleswaram Sangeetha Sabha have been so exempted under the provision of Regulation No VIII of 193

Thanking you in anticipation,

I beg to remain Sir,
Yours faithfully,
FOR SAI RAM MANDIR, (Regd)
(S Nilakantasastri)
HONY SECRETARY

Copy to (1) Dy Commissioner and Dist Magistrate, Bangalore
(2) D S P , Bangalore Civil Station
(3) ~~Registrar of Joint Stock Companies~~
Common Seal man Corporation of Bangalore

Excerpts from Entertainment Tax by Sri Rama Mandir, Sangeetha Sabha & Geyana Samaj

File No 4502/Ord of 195

Mysore Government Secretariat

SAI RAM MANDIR, (Regd)
47 VEERAPILLY STREET,
BANGALORE 1

(4)

T [illegible] I [illegible]

S 208/[illegible]-53

[illegible]

I hereby certify that the 'Sri [illegible] Ltd"
is this day registered under the Mysore Societies
Act No III of 1904

Fee, Rupees three only.

Given under my hand, the Seventh day of
November, One thousand nine hundred and fiftytwo

Sd/- A C Narayana Gowda
Registrar of
Joint-Stock Companies in Mysore

Seal of the Registrar
of Companies
Mysore

For SAI RAM MANDIR (Regd)
Secretary

For SAI RAM MANDIR (Regd)
President

Exemption from Retrenchment Tax by Sri Rama Mandir, Sangeetha & Gayana Samaj

5) File No 4502/Cont of 195

Mysore Government Secretariat

MEMORANDUM

OF

ASSOCIATION AND BYE LAWS

OF

SAI RAM MANDIR

(REGD)

47 VEERAPILLAI STREET

CIVIL STATION

BANGALORE 1

Exemption from Entertainment Tax by Sri Rama Mandir, Sangeetha Sabha & Geyana Samaj

File No 4502/Cont of 195

Mysore Government Secretariat

TRUE COPY

S 808/52—58

Certificate of istration

I hereby Certif ' SAI RAM MANDIR"
is this day registere the Mysore Societies
Act No 111 of 1904

Fee, Paid Rupees Twenty only

Given under my hand, the Seventh Day of November, One thousand Nine Hundred and Fifty Two

Sd/ A C Nirvana Gowda
Registrar of
Joint - Stock Companies in Mysore

SEAL OF THE REGISTRAR OF COMPANIES MYSORE

The Memorandum of Association of SAI RAM MANDIR

—— o ——

1 NAME The Association shall be called SAI RAM MANDIR

2 LOCATION The Office of the Mandir shall be situated ordinarily w thin the Civil Station area Bangalore the present address bein 47 Veera Pillai Street Bangalore 1

3 OBJECTS The objects of the Mandir shall be —

(a) To spread and deepen faith in God and things spiritual more especially with reference to Sri Sai Baba of Shirdhi His Life Teachings Mission etc

(b) To serve the Public in the Religious Spiritual Cultural and Social Fields

(c) To arrange Lectures Bhajans etc

(d) To distribute by sale or otherwise devotional goods such as Books Picturcs Lockets etc and to run stores for this purpose

(e) To start or maintain Libraries and Reading Rooms of Spiritual Religious Cultural and Social Litreture

(f) To institute scholarships or render such l elp as is possi ble and deemed fit to deserving poor students

(g) To arr nge Poor Feedings on Occasions

(h) To organise Music Harikathas and Religious discourses

(i) To hold compet tions in Music and Allied Arts and to give prizes and certific ites to successful cand dates

(j) To start Institutions for training Students in Fine Arts with particular reference to Music

Exemption from Enhancement Tax by Sri Rama Mandir, Sangeetha Sabha & Gayana Samaj

File No 4502/Cont of 195

Mysore Government Secretariat

(k) To collect and expend funds and also accept and carry out Trusts approved by the Managing Committee and to do all other acts or things necessary for the futherence of all or any of the objects mentioned herein

(l) To construct Halls or Buildings for the purpose of Lectures Performances Bhajans Pooja etc and to purchase or take on lease Plots Buildings etc for the purpose mentioned herein

(m) To do all other acts that may be found conducive to the attainment of the objects mentioned herein

BYE-LAWS OF SAI RAM MANDIR

1 THE CONSTITUTION OF THE MANDIR The Mandir shall consist of Patrons Life Members and Ordinary Members

(a) Patrons are those who pay a lump sum donation of not less than Rs 250/-

(b) Life Members are those who pay a lump sum donation of not less than Rs 150/-

(c) Ordinary Members are those who pay an Annual Membership fee of Rs 6/- or a monthly membership fee of As 8

(d) Membership shall be open to all Adults irrespective of caste or creed

2 The property and Assets of the Mandir shall consist of Donations Subscriptions Membership Fees, Bequests Application Fees Admission Fees Dakshinas and other collections during Pooja Harathi and other times and Profits realised by the Sale of Books Pamphlets Periodicals Lockets etc and also the Profits derived from the Fine Arts Section

3 MANAGEMENT The management of the Mandir shall vest in the Managing Committee and this Committee shall consist of 10 persons of whom 8 shall be elected by the members of the Mandir among themselves and the rest shall be co opted by the persons elected from time to time

(a) The election of members to the Managing Committee shall take place at the Annual Meeting of the Mandir

(b) Members who are in arrears for more than three months shall not be eligible to vote or to stand for election The voting shall be ordinarily by ballot or as may be otherwise decided at the time of the meeting and the result of the election shall be announced in due course

Excerpt from Instrument Task by Sri Rama Mandir, Sangeetha Sabha & Gayana Samaj

File No 4502/ord of 195

Mysore Government Secretariat

(c) The Committee shall at their meeting elect from among themselves a Secretary a Joint Secretary and a Treasurer The Committee shall also choose a President who need not necessarily be a member of the Managing Committee or the Mandir and a Vice-President who should be a member of the Managing Committee and also appoint an Auditor who shall not be a member of the Managing Committee but a member of the Mandir

4 To carry out the Objects connected with Fine Arts viz Music School Music Sabha etc the Managing Committee shall elect from among themselves a Sub-Committee consisting of three members of whom one shall be Secretary (Fine Arts)

(a) This Sub Committee will be under the overall control of the Managing Committee of the Mandir in all matters not merely routine

(b) Persons interested only in the activities of the Mandir relating to Fine Arts without enrolling themselves as members of the Mandir may do so by paying the necessary subscription which will be fixed by the Managing Committee from time to time and such persons may be called only as Subscribers and they will have no right over the adminstration of the Mandir

(c) The tuition fees Tutors and all other matters connected with the Music School will be decided upon by the Managing Committee of the Mandir taking the suggestions of the Sub Committee elected therefor

(d) Music Sabha shall be open to all interested There will be two classes of Subscribers viz First class and Second Class the subscriptions being Rs 2/- and Re 1/- respectively per month A uniform subscription of Re 1/- per month is payable for Lady Subscribers

(e) Non-Members of the Mandir shall have to pay an Admission Fee of Re 1/- for the Music Sabha

(f) Any other matter con iected with the Music Sabha shall be decrded upon by the Managing Committee of the Mandir on the suggestions of the Sub–Committee elected therefor

5 Application for the membership of the Mandir shall be in the prescribed form s gned by the applicant On such application being approved by the managing committee the appl cant shall become a member The Managing Committee reserves the right to reject any application without assiging any reason wh tso ver The money received if any will be refunded if the appl cation is not appi oved

(ɔ) The applicat on from the Subsc ibers in respect of Fine Arts Section alo e should be supported by two members of the Mand r under their sig atures The procedure indicated to Rule 5 above will also apply for admission of subscribers in the Fine Arts Section

6 Membership fees and subscr ptions are payable in advance before the 10th of each month

7 CESSATION OF MEMBERSHIP Membership of the Mandir and the Fine Arts Sectiou shall cease (a) by Res gnation (b) by death (c) by Lunacy (d) by Default for three consecutive months of any sum due to the Mandii

8 Vacancies among the me nbers of the Managing Committee not exceeding 3 at one time shall be filled up by the suitable selection from among the members of the Mandir by the remai ng members of the Managing Committee If at one time there be more than 3 vacancies of the Managing Committee tl ey shall be filled up by election by the General Body of the Mand r 3 me nbers of the Man ging Committee w ll form a quorum If no quorum is formed after half an hour of the meeting time the meet ng shall stand adjourn ed to the same day and hour of the next week No quorum is required for the adjourned meeti g or its continuation When the votes a e equally divided the Chairman for the time being shall exercise l is vote The Ma aging Committee shall hold Office for on year and shall also be elegible for re election

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Exemption from Entertainment Tax by Sri Rama Mandir, Sangeetha Sabha & Gayana Samaj

File No 4502/ors of 195

Mysore Government Secretariat

Sec 1

(a) A member of the Managing Committee who fails to attend 3 consecutive meetings of the Committee may at the discretion of the Managing Committee be considered to have vacated his seat in the Committee

9 The Managing Committee shall have the option to co-opt any member or non-member to their body for specific purposes

10 Members of the Mandir and Subscribers are liable to be removed if they (i) fail to pay their subscriptions or fees and are in arrears for a term of three months (ii) found to be misbehaving or working against the interest of the Mandir Members of the Mandir removed under clause (ii) shall have a right to appeal to the General Body against the decision of the Managing Committee at the next General Body Meeting

11 Members and Subscribers removed under Rule 10 may be re-admitted (a) those falling under clause (i) by the payment of arrears in full and (b) those falling under clause (ii) by a fresh application supported by 4 members. Clause (a) applies also to the cases of members and Subscribers resigning without paying their arrears

12 The Managing Committee shall ordinarily meet once a month atleast 3 days notice being given to such meetings But special meetings of the Managing Committee can be convened at the written request of 3 members of the Managing Committee or twelve members of the Mandir Two days clear notice shall be given for such special meetings Business can also be transacted by circulation

13 The General Body of Members of the Mandir shall meet once a Year in February or oftener (not more than once a quarter) at the written request by four memhers of the Managing Committee or fifteen members of the mandir For any such special meetings seven days notice shall be given The notice shall clearly set forth the points to be placed before such special meetings Notices of all General meetings exclusive of the special meetings mentioned herein shall be

despatched at least 15 clear days before the date of the meet ings The quorum for the General Body Meeting special or ord nary shall be one fourth of the members of the Mandir or 15 whichever is lower If no quorum is formed after half an hour of the m eting time the meeting shall stand adjourned to the same day and hour of the next week No quorum is req ired for the adjourned meeting or its cont nuation

14 FUNCTIONS OF THE MANAGING COMMITTEE The Manag ing Committee shall decide

( ) All appl cations for admission and readmission

(b) All question of Finance

(c) All matters connected with the futherenee of the Objects of the Mandir They shall also have power to prescribe Bye-Laws to regulate the procedure in regard to every kind of b siness connected with the Mandir such Bye-Laws not be- i g in consistant with the Rules of the Mandir

15 FUNCTIONS OF THE GENERAL BODY The following business shall be transacted at the Annual Meeting of the General Body of Members —

(a) Adoption of Annual Report together with the audited statment of Receipts and Expenditure

(b) Election of members of the Managing Committee for the com g year

(c) Discussion of suggestions on matters of importance connected w th the Mandir such as alteration of Rules etc

(d) Discussion of any pertinent matter brought up by any mem- ber of which atleast 3 days notice will have been given

16 The proceedings of the General Body and of the Managing Committee shall be recorded in a Minute Book in the Eng- lish langauge and shall be open to all members for perusal on written request to the Secretary

Exemption from Entertainment Tax by Sri Rama Mandir, Sangeetha Sabha & Gayana Samaj

File No 4502/Ord of 195

Mysore Government Secretariat

DUTIES

17 PRESIDENT The President shall have a general control over the affairs of the Mandir and preside over the Committee and the General Body Meetings

18 VICE-PRESIDENT In the absence of the President the Vice-President shall have a general control over the affairs of the Mandir and preside over the Committee and the General Body Meetings

(a) If the President and the Vice-President are absent a Chairman shall be elected by the members present

19 SECRETARY In consultation with the Managing Committee the Secretary shall convene the meetings of the Managing Committee and of the General Body and arrange the Programme of the Mandir He shall also manage the correspondence sign papers maintain and arrange for the proper custody of all official papers of the Mandir and shall keep a Minutes book wherein the proceedings of the Managing Committee and the General Body shall be recorded He shall prepare the Annual Report and ordinarily move all Official Resolutions at the General Body and other meetings

20 JOINT SECRETARY The Joint- Secretary shall function whenever the Secretary is absent or is unable to attend to his duties

21 TREASURER He shall be the sole custodian of cash & connected books and records and the Assests of the Mandir He along with the President Vice-President or Secretary shall jointly operate the accounts that may be opened in a sheduled Bank In the absence of the Treasurer the President or the Vice-President and the Secretary shall operate the Bank Accounts He will maintain proper records of all transactions and book of accounts and shall present them to the Auditor and then to the Committee at their monthly

22 The members of the Managing Committee shall not be personally liable for any acts done bonafide in the discharge of their duties as such members

23 The Mandir reserves to itself the right of adding to or altering these Rules from time to time in accordance with the provisions of Section 3 (1) of the Societies Registration Amendment Act of 1943

24 In the event of any difference of opinion arising with regard to to the interpretation of the Objects Rules ETC of this Constitution the decision of the President of the Mandir shall be final and binding

PRINTED AT
THE WELLDONE PRESS
35 OLD POOR HOUSE ROAD BANGALORE 1

(6)

NOTIFICATION

N L 1695—Ml 97 51 1 d t d B g lqr th 22 d M y 1951

In exercise of the powers conferred by sub section (2) of Section 8 of the Mysore Amusements Tax Act 1932 (Mysore Act No VIII of 1932) His Highness the Maharaja of Mysore is pleased to exempt the following classes of entertainments from liability to the entertainments Tax namely—

Dramatic performances and Circuses

By Order of His Highness the Maharaja

M S SWAMINATHAN
Secretary to Government
Local Self Government Department

P nted by th Direct f P ting Stat ery d P bl t n t th
G m t Press B gal

9

Mysore Government
xxxxxxxxxxxxxx/

L.2404/CMP34-53-6 21st May 53

The Asst
L S G & Planning Departments

To
The Hon Secretary,
Sri Sai Ram Mandir,
No 47, Veerapillai Street,
Bangalore 1

Sir,

With reference to your letter dated 23-3-1953 requesting grant of permanent exemption on the Fine Arts performance viz , music, dramas and dances arranged under the auspices of the Mandir, I am directed to state that dramas have generally been exempted from liability to the Entertainments Tax in the State No further exemption can be granted in respect of dances and music

Yours faithfully,
(V Hanumanthappa)
Asst Secretary to Government,
L S G & Planning Deptts

L S 2 19/5

No 4

2404 CM 34-53-6

21-5-53

To

The State Secretary

Sri Sree Ram Mandir

No 47. Veerapillai Street

Bcore - 1

—

With Reference to your Letter No dated 23 3 53 Requesting grant of permanent exemption on the Free Arts performances by Music Dramas and Dances arranged under the auspices of the Mandir I am directed to state that Dramas have generally been exempted from Entertainments Tax on the State No further exemption can be granted in respect of dances + Music

Yours faithfully

Sd/ 11/5/53

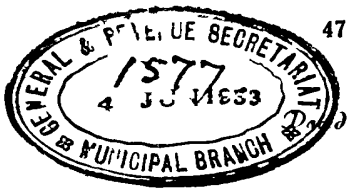
Sd/ 14/5/53

SAI RAM MANDIR

(REGISTERED)

47 Veerapillai Street
BANGALORE 1

Ref / ~~GENERAL~~ FINE ARTS ~~MUNICIPAL~~



3rd June, 1953

To
The Secretary,
Local Self Govt and Planning Departments,
Government of Mysore,
Bangalore

Sir,

Subject Grant of exemption from payment of Entertainment Tax in respect of Music Performance, Dance etc , to Sai Ram Mandir Civil Station, Bangalore

A/S MB

3/6/53

& HAS

By our letter dated 23--3--1953, we had written to you to grant us a permanent exemption from payment of Entertainment Tax on the performances conducted by our Mandir, for which we got an endorsement D/21--5--1953(L 2404/CM34-53-6) from the Asst Secretary L S G and Planning, refusing to grant exemption as prayed for. We wish to address this letter with a request for a kind re-consideration

We learn that such permanent exemption from payment of Entertainment Tax has been granted to the other Arts and Music Associations such as The Bangalore

SAI RAM MANDIR

(REGISTERED)

10

47 Veerapillai Street
BANGALORE 1

GENERAL
FINE ARTS
MUSIC SCHOOL

Dtd 19

Gayana Samaja, Sankariah Hall, Bangalore City and The alleswaram Sangeetha Sabha, North End Hotel, Malleswaram Our Association is still in its infancy e are not making any profits and on the other hand we were put to loss in most of the past performances got up by us Public patronage for Music in the Civil Area is still lacking and we have taken up this part of the activity in order to encourage Music and Dances in the Civil Area population Our objects are purely Cultural and Religious

We beg to add that this is the only one organisation of its kind in the Civil Station

It is therefore earnestly and respectfully requested that you would be pleased to re-consider and grant us exemption from payment of Entertainment Tax for Music and Dances arranged under the auspices of our Mandir for which act of kindness we shall be

SAI RAM MANDIR

(REGISTERED)

47 Veerapillai Street
BANGALORE 1

Ref / GENERAL / FINE ARTS / MUSIC SCHOOL

--3--

Dtd

be grateful to you for ever

Thanking you,

Yours Faithfully,
For Sai Ram Mandir (Regd) Fine Arts,

(S NILAKANTA SASTRI)
Hon Secretary

Copy to The Deputy Commissioner
and District Magistrate,
Bangalore District, Bangalore

SAI RAM MANDIR

(REGISTERED)

47 Veerapillai Street
BANGALORE 1

Ref / GENERAL / FINE ARTS / MUSIC SCHOOL

Dtd

DETAILS OF THE MEMBERSHIP ENROLLED SO FAR.

March,'53	CLASS I	45	Members-Subscription	Rs2/-
~~April'53~~	" II	95	" "	Rs1/-
	LADIES "	22	" "	Rs1/-
March & April'53	CLASS I	55	"	
	" II	156	"	
	LADIES	46		
March, April& May'53	CLASS I	72	"	
	" II	221	"	
	LADIES	72		
	CHILD	7		
		372	Members	

RECEIPTS AND EXPENDITURE

MARCH,1953	Receipts	Rs 411--0--0
	Expenses	Rs 440--14-0
April'53	Receipts	Rs 387--0--0
	Expenses	Rs 583--1--0
May '53	Receipts	Rs 726--8--0
	Expenses	Rs 712--0--0

3/6/53

GOVERNMENT OF MYSORE

Mysore Government
~~General and Revenue~~ Secretariat

No *Dated Bangalore* *195*

FROM

The Asst *Secretary to the Government of Mysore,*
L S G & Planning Departments

To
The Deputy Commissioner,
Bangalore District

Sir,

Subject Entertainment Tax

I am directed to state tha the Honarary Secretary, Sri Sai Rama Mandir, Veerapillai Street, Bangalore, has appealed to Government for exempting the dance recitals and music performances organised under the auspices of the Mandir from payment of entertainment tax quoting the precedents of the Bangalore Gayanasamaja and the Malleswaram Sangeetha Sabha I am to enquire whether these two institutions have actually been paying the entertainments tax or not

There has been a lot of complaint by the Corporation that there is considerable leakage of this tax in Bangalore City Government desire to know what arrangements are made to see that the tax is paid by all those who are liable to it and also for surprise or regular inspections to ensure that there will not be any leakage

Yours faithfully,
(V Hanumanthappa)
Asst Secretary to Government,
L,S G & Planning Departments

knr/8 8

Appendix F G—1]

SUBJECT Entertainments Tax

Section

File No

Serial No

No

To

The Dy Commr
Bangalore District

—

Sir

I am directed to
state that the Hon Secy
Sri Sai Rama Mandira
Veerapillai Street, Bgre
has applied to Govt for
exemption the dance recitals
and music performances
organised under its auspices
of the Mandira from payment
of entertainments Tax during

Diary No of letter replied to

General and Revenue Secretariat
( )
the 195

Date of issue

Signed by

List of enclosures

Copied by

Examined by

WD 01416—GPB—30 000—11-10-39

1C

the precedents of the Bangalore Gayanasamaja and the Malleswaram Sangeetha Sabha I am to request whether these two institutions have actually been paying the entertainments tax or not

There has been a lot of complaint by the Corporation that there is considerable leakage of this tax in Bangalore city. I wish desire to know what arrangements are made to see that the tax is paid by all those who are liable to it and also for surprise or regular inspections to ensure that there will not be any leakage

Yours faithfully

Sd/-
for Secy

you may ar
Commence &
appeal. if pos
them on their
officers of the Corp
also to inspect
and supervise the
collection of
tax.

GOVERNMENT OF MYSORE

16

Mysore Government
~~General and Revenue~~ Secretariat,

NoL *Dated Bangalore* August *1953*

FROM

The Asst *Secretary to the Government of Mysore*
L S G & Planning Departments

To

The Hon Secretary,
Sri Sai Ram Mandir,
No 47, Veerapillai Street,
Bangalore 1

Sir,

Subject - Grant of exemption from payment of entertainment tax in respect of Music Performance, Dance, etc

With reference to your letter dated the 3rd June 1953 on the above subject, I am directed to state that Government see no reason to reconsider the orders already passed

Yours faithfully,

(V Hanumanthappa)
Asst Secretary to Government,
L S G & Planning Departments

LNS 8/8

Appendix F G—1]

SUBJECT

1

Section

File No

Serial No

No 6

To

The Stock Secretary

Sri Sri Ram Mandir

No 47- Veeramma Street

Bangalore — 1

Subject Grant of exemption from payment of entertainments tax in respect of music performance, Dance etc

Sir

With reference to your letter no dated 3 6 53 on the above subject

Diary No of letter replied to

General and Revenue Secretariat

( )

the *195*

Date of issue

Signed by

ist of enclosures

opied by

Examined by

WD 01416—GPB—30 000—11-10-52

18

I am directed to state that
Government see no reason to
reconsider the orders already
passed

Yours faithfully,

Sd/-

for Secy

Sd/- 26/7

GOVERNMENT OF MYSORE

B

Mysore Government
General and Revenue Secretariat

No L 7076 /e cn 34-53-17 *Dated Bangalore* 19/8/ *1953*

FROM

The Asst *Secretary to the Government of Mysore*
L S G & Planning Dep rtments

To

The Hon Secretary,
Sri Sai Ram Mandir,
No 47, Veerapillai Street,
BANGALORE-1

Sir,

Subject Grant of exemption from payment of entertainment tax in respect of Music performance, Dance etc ,

- - -

With reference to your letter dated the 3rd June 1953 on the above subject, I am directed to state that Government see no reason to reconsider the orders already passed

Yours faithfully,

(V Hanumanthappa)
Asst Secretary to Government,
L S G & Planring Departments

18

I am directed to state that
Government see no reason to
Reconsider the orders already
passed

20

GOVERNMENT OF MYSORE

Mysore Government
General and Revenue Secretariat

No L 7077 /e m 34-53-16 *Dated Bangalore* 16.9.1953

FROM

The Asst *Secretary to the Government of Mysore,*
L S G & Planning Departments

To

The Deputy Commissioner,
Bangalore District

Sir,

Subject Entertainments Tax

I am directed to state that the Honorary Secretary, Sri Sai Rama Mandir, Veerapillai Street, Bangalore, has appealed to Government for exempting the dance recitals and music performances organised under the auspices of the Mandir from payment of entertainments tax quoting the precedents of the Bangalore Gayanasamaja and the Malleswaram Sangeetha Sabha I am to enquire whether these two institutions have actually been paying the entertainments tax or not

2 There has been a lot of complaint by the Corporation that there is considerable leakage of this tax in Bangalore City Government desire to know what arrangements are made to see that the tax is paid by all those who are liable to it and also for surprise or regular inspections to ensure that there will hot be any leakage You may also examine and appoint, if possible four or five officers of the Corporation also to inspect and supervise the collection of this tax

Yours faithfully,

(V Hanumanthappa)
Asst Secretary to Government,
L S G & Planning Departments

knr-2/9 9

Appendix F G—1]

SUBJECT Entertainments Tax

Section CM

File No 34-53

Serial No. 22

Diary No of letter replied to

No L/10468/21-XI-53

To

Mysore Government Secretariat

( )

the *195*

The D C B'lore Dist.

Date of issue

Sir,

Signed by

In continuation of this Office letter No L 7077/ CR 34-53-16 dated 16/9/53 on the subject, I am directed to state that there has been a lot of complaint of leakage of entertainments tax at B'lore. There must be greater supervision over the collection of this tax. It is learnt

List of enclosures

Copied by

Examined by

WD 03545—GPB—40 000—25-6-53

Wealth Tax Bangalore Gayana Samaja and the Maheswaran Sangeetha Sabha are not paying the Entertainments Tax. If this is a fact under what authority they are entitled to the free of this tax may be intimated. An early reply is requested

Yours faithfully

Sd/- [illegible]
3/11/63

SAI RAM MANDIR

(REGISTERED

GENERAL
FINE ARTS
MUSIC SCHOOL

Office of the Chief
2469
Secretary - 9 NOV 53

4, Lowndes Street,
BANGALORE 1.
Dated 29th October 53

4958

To
The Hon'ble Chief Minister
of Mysore,
Bangalore

Respected Sir,

SUBJECT GRANT OF [illegible] FOR
[illegible] ESPECT
MUSIC AND DANCE [illegible]
UNDER THE [illegible] SCHOOL,
47, VEDA [illegible] STREET,
[illegible]

We crave your [illegible] before you the above subject in the hope of [illegible] consideration

Sai Ram Mandir was [illegible] with a view to improve the Religious and Cultural side of the Civil Station On the Premises, we, [illegible] in God, we conduct Bhajan [illegible] discourses as often as [illegible] Feedings twice a year, in April & [illegible]

To Achieve these [illegible] the FINE ARTS in the Civil [illegible]

Dear Sir

Shri Sri Bangalore Gayana Samaja and Sri Maheswaran Sangeetha Sabha are organising entertainments tax. If this is a fact kindly advise whether they are entitled to the free of this tax may be communicated

An early reply is requested

Yours faithfully

Sd/- 16/11

Sd/- Asst Commr
13/11/63

Sd/-
16/11/63

SAI RAM MANDIR

(REGISTERED)

47 Veerapillai Street
BANGALORE 1

Ref / GENERAL / FINE ARTS / MUSIC SCHOOL

Office of the Chief Minister
No. 2469
Date of Receipt - 9 11 53

Dated 29th October, 53

GENERAL & POLITICAL SECRETARIAT
4958
2 NOV 1953
BANGALORE

To
The Hon'ble Chief Minister
of Mysore,
Bangalore

Respected Sir,

SUBJECT GRANT OF PERMANENT EXEMPTION FROM PAYMENT OF ENTERTAINMENT TAX IN RESPECT MUSIC AND DANCE PERFORMANCES ARRANGED UNDER THE AUSPICES OF SAI RAM MANDIR(REGD) 47,VEERA PILLAI STREET,CIVIL STATION, BANGALORE

We crave your pardon in bringing before you the above subject in the hope of getting a favourable consideration

Sai Ram Mandir was started in September,1952 with a view to improve the Religious and Cultural side of the Civil Station On the Religious side, to deepen faith in God, we conduct Bhajans on Thursdays and Religious discourses as often as possible We also conduct Poor Feedings twice a year, in April and October

To Achieve these objects and also to improve the FINE ARTS in the Civil Station, Bangalore, which w

Gaud Shri Bangalore Ga
Saraswat and Shri Maheshwari
Sangeetha Sabha are and

was lacking, we started the Fine Arts Section(usic Sabha) in the name of S I R.. ..NDIR(REGD)FINE ARTS and this was inaugurated by Hon'ble H Siddaveerappa, Minister for Home Affairs and Food, Govt of Mysore on the 11th January,1953 and since then we are conducting regularly usic Performances every month in which the local and outside Musicians take part This Fine Arts is being run xxx with the help of the Members who subscribe every month Still to meet out the heavy expenditure we sell tickets also at the counter for which we are forced to pay the Entertainment Tax

The enclosed Statement of Receipts and Expenditure for the first nine months will clearly show that this is non-profi making organisation and is working purely for the benefit of the public of the Civil Station

We beg to inform you that we are paying regularly the Entertainment Tax from the beginning excepting the first five performances for which the Deputy Commissioner, Bangalore was kind enough to grant exemption from paymert of Entertainment Ta after which he turned down our prayers

On March 23rd this year we made a request to the Local Self Government to grant us the permanent Exemption from paymen of Entainment Tax and we received a negative reply, on 21st May 1953 Again we made an appeal stating that similar Sister organisations like those of The Bangalore Gayana Samaja and Malleswaram Sangeetha Sabha are still enjoying the benefit of the xxxx exemption and we may also be granted This was also rejected on 16--9--1953

Now we have no other course but to request you, Sir, to favour our prayer sympathetically

We beg to add that this is a registered organisation with elected Office-Bearers and accounts etc ,are being maintained perfectly and is audited by a Registered Auditor This is the only organisation of its kind in the Civil Station

Besides the above mentioned activities, we are running a music school in the name of SRI RAJA RAJESWARI DIVYA KARNATIC MUSIC SCHOOL, where Vocal Music and Bharatanatyam are being taught

To achieve the objects referred above satisfactorily the co-operation of your Government is very essential and therefore we once again request, Sir, to consider our case and grant us permanent exemption from Payment of Entertainment Tax which carries away a huge portion of the poor collections, while the expenditure on the working of the above objects are very heavy

We are sorry to have taken much of your time, Sir, in bringing this representation before you But as we considered the course a fit one for your serious and sympathetic consideration we have ventured to bring this before you

We once again request you to kindly pass early orders in the matter

Begging to be excused and thanking you much in anticipation

Yours Obediently,
For SRI RAJA RAJESWARI DIVYA KARNATIC MUSIC SCHOOL
(S. SILAKANTA SASTRI)
FOR SECRETARY TO TRUSTEES

RECEIPTS AND EXPENDITURE FROM JANUARY TO SEPTEMBER, 1953

Date	Receipts			Expenditure inclusive of E T		
	Rs	As	Ps	Rs	As	Ps
11-1-53	809	0	0	636	12	0
14-2-53	403	8	0	350	0	0
15-3-53	411	0	0	440	14	0
5-4-53	387	0	0	583	1	0
31-5-53	718	8	0	713	9	0
14-6-53	376	8	0	435	9	0
19-7-53	466	0	0	415	4	0
9-8-53	770	8	0	739	10	6
13-9-53	486	4	0	414	9	0
	4828	4	0	4729	5	6

The profit thus realised is Rs 98--14--9, out of which we have printed the Constitution and application forms which has costed about Rs 60/-

K. Balakrishnan

1577

Gmc F.T. 4958/53

No Ent P R 21/53-54

OFFICE OF THE DEPUTY COMMISSIONER
BANGALORE DISTRICT

DATED, 19th December 1953

To

The Asstant Secretary to Government of Mysore,
Local Self Government and Planning Departmen
Bangalore

Sir,

R MAS

Sub ENTERTAINME T TA.

***

Ref Your letter No 10468/C N 34/53-22 dated 21st Novemb r 1953

--

I write to state that Government Order No L 3302-ML 106-53-9 dated 16th June 1953 ~~re~~ the exemption for payment of Entertainment tax ~~of~~ granted to all Associations registered under the Mysore Societies Registration Act of 1904 as per Government Order No L 1343-1355/M L 275-32-30 dated 17-8-1933 But the Malleswaram Sangeetha Sabha has been granted general exemption from Entertainment tax as per Government Order No Ln 3031-6/C N 34-50-4 dated 29-6-1950 I request kind clarification whether the exemption granted to ~~xxx~~ above Sabha as per Government Order No quoted has also been ~~received~~ recinded by Government Order No 3302-ML 106-539 dated 16-6-53

~~Yes~~ ell is no doubt about this is not exempted

Yours faithfully,

(R ANANDA KRISHNA)
FOR DEPUTY COMMISSIONER
BANGALORE DISTRICT

KSR 21/12

28

Appendix F G —1]

SUBJECT Entertainment tax

Diary No of letter replied to

General and Revenue Secretariat

( )

the 195

Date of issue

Signed by

List of enclo

Copied by

Examined by

Section

File No

Serial No

No L/4572/6-2-54

To

The Deputy Commissioner
Bellary District

Sir

With reference to your letter no Ent pR 21/53-54 dated 19 12 1953 on the subject I am directed to state that the Malleswaram Sangeetha Sabha was granted exemption from liability to entertainment tax on the ground of its being a Registered Association in pursuance of Go no L 1344 53/Rev 278 32 30 dated 17-8-1933 17-8 1933 and that this order is rescinded on notification no L 3302/Rev 106 53 9 dated 16-6-1953, the exemption to the Association

Should be deemed to have
ceased as from that date.
The Blue Gazette may
also profitably be sold to the
from the date of the Resolution
Action may therefore be taken
immediately to recover the tax
due and a report sent to Govt

Yours faithfully

YS 29/1/54

L S B Scott

for 31/1/54.

31/1

SAI RAM MANDIR

(REGISTERED)

47 Veerapillai Street
7442 BANGALORE 1

Ref / GENERAL / FINE ARTS / MUSIC SCHOOL

Dt. 15th February, 1964

16 FEB 1954
DEPARTMENT

To
The Commissioner,
Corporation of the City of Bangalore,
Bangalore.

Dear Sir,

We wish to place the following facts before you for sympathetic consideration and favourable action.

With a view to serving the public of the Civil area in the religious, spiritual and social fields "Sai Ram Mandir" was formed and registered under the Mysore Societies Act, in the year 1956.

To achieve the above objects, which we are proud to point out we have come in great measure, three branches of activities of the Mandir have been set up viz. Religious, Educational and Fine Arts.

RELIGIOUS. We conduct Bhajans on Thursdays in the Mandir's rented premises situated at 47 Veera Pillai Street Civil Station, Bangalore. Consistent with our slender resources, religious discourses are arranged whenever feasible.

EDUCATIONAL. We are running a music School in the name of Sai Ram Mandir Central Music School. There are two sections, one for vocal music and the other for instrumental which are handled by efficient tutors who are paid by the Mandir. The income from tuition fees is very meagre but our commitments are a heavy strain on our slender resources. But ours being the only institution of its kind to cater to the needs of the Civil area in this direction, we have been courageously running this school against odds. Our

Our representation for GR FS from the Corporation & the Civil authorities have not met with any success so far on the ground of paucity of finance.

[illegible] The need for a music Sabha in the Civil Area whose lovers of the Arts had all along been put to considerable inconvenience in going all the way to Bangalore Cantonment or to Malleswaram to satisfy their thirst for music, was long felt to fill the void, serve the music lovers of the Civil Area, and improve the Fine Arts, a music Sabha in the name of "SAI [illegible] ([illegible] Sabha" was formed on the 14th of January, 1950 and this was inaugurated by Hon'ble Sri [illegible] Chadaveerappa, Minister for Home Affairs, Govt of Mysore. The membership is limited due to non-availability of proper accommodation. The members are given the benefit of one music performance every month, complete with our fine Tea. This venture, a laudable one, was started from scratch and we depend to a considerable extent on extra gate collections from non members of the Sabha to meet our heavy commitments of the payment to artistes and accompanists. Even at any time, a little surplus is left, this amount is devoted for the improvement of the music School and other purposes for which the Sabha stands for. Unfortunately for us, by a [illegible] in the functioning of our music Sabha, Government have cancelled the exemption from payment of Entertainment Tax hitherto granted to the music organisations in Bangalore. This has deliberately affected our resources, & a good slice is knocked away by the Corporation as Entertainment Tax from the little surplus likely to accrue from gate collections from non-members through the sale of tickets.

Due to dearth of suitable hall with the desired acoustic requirements, we have moved from hall to hall [illegible] for a sizeable audience to serve the music lovers in a central area as the Civil Station is keenly felt. Space is our stumbling block.

In order to achieve our cherished objects and to serve the Civil Area population in the best manner possible, we hired some resources [illegible] and this Govt Year we have arranged a special music concert by [illegible] on the 21st March, last. It is needless to say that such a concert entails heavy expenditure of payment to artistes and wide publicity as it will be impossible to meet this from the membership subscriptions alone. Introduction of Entertainment Tax on the extra collections by way of sale of tickets will seriously handicap us and will reduce the chances of our meeting our commitments, let alone any possible surplus to be utilised for purpose already explained.

We would venture to point out in this connection that the Governments of Madras and Andhra have granted the exemption from payment of Entertainment Tax on music, Dance and drama to all the registered Sabhas over the entire Madras and Andhra States and it is only on the fitness of things befitting this ever growing City of Bangalore that the three music Sabhas namely, Gana Kala Parishat (Regd) Fine Arts, The Bangalore Cantonment Samaj (Regd) and The Malleswaram Sangeetha Sabha (Regd) are functioning should be granted such an exemption. It may not be out of place to point out that music Sabhas [illegible] run for the benefit of the music lovers are quite different from profit making commercial propositions like International Boxing and Wrestling contests sponsored by private business people. The Mysore State is famous for its musical heritage and it would be a thousand pities if the authorities did not give all encouragement by way of exemption from payment of Entertainment Tax and grants to maintain this high place in the music world.

REQUEST. We earnestly appeal to you to kindly recommend to Government and to the Deputy Commissioner, Bangalore District, to grant us exemption from payment of Entertainment Tax atleast for the forthcoming music performance by SRIMATHI M S SUBBULAKSHMI AND PARTY to be held on 21st March, '54 at B R V Theatre, Cubbob Road, Civil Station, pending consideration of general exemption We shall deem it a great favour if early action could be taken and orders communicated to us as considerable publicity is to be given and arrangements made to sell tickets to no -members of the mandir who are anxious to attend the concert and enjoy the melodious music by this famous artiste, who will be appearing for the first time in the Civil Area We have very limited time before the performance

In conclusion, we would request you to pardon us for encroaching on your valuable time We sincerely hope that you will do whatever lies in your hands to help us to the exemption sought for

Thanking you in anticipation

Yours Faithfully,
For SAI [illegible] DIP(TDGD)FINE ARTS
(S NILAKANTA SASTRI)
HON SECRETARY

Copy forwarded to

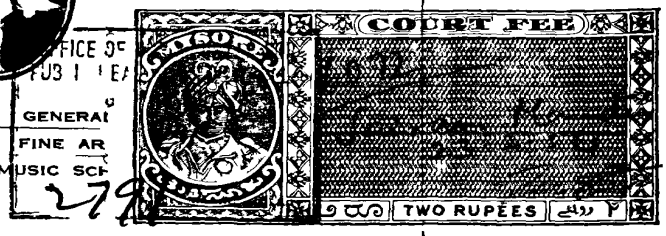
1 Mayor
2 Deputy Mayor
3 Secretary, L S G & Planning, and
4 Deputy Commissioner, Bangalore Dist

26

Appendix F G—1]

SUBJECT.. ....

SAI RAM MANDIR



47 Veerapillai Street
BANGALORE 1

Ref /

Dated 3rd February, 1954

To

The Hon Minister for Local Self Govt
Govt of Mysore,
Bangalore

Dear Sir,

We wish to place the following facts before you for your sympathetic consideration and favourable orders

With a view to serving the public of the Civil Area in the religious, spiritual, educational and social fields, "SAI RAM MANDIR" was formed and registered under the Mysore Societies Act in 1953

Educational We are running a Music School in the name of SAI RAM MANDIR CARNATIC MUSIC SCHOOL The income from the tuition fees is very negre but our commitments are a heavy strain on our slender recourses But ours being the only Institution of its kind to cater to the needs of the Civil Area, we have been courageously running this school against odds Our representations for grants from the Corporation and the authorities have not yet met with any success so far on the ground of paucity of finance

We are running a Music Sabha also in the name of SAI RAM DIR(REGD) FINE ARTS After meeting our heavy commitments on payment to Artistes, if at any time, a little surplus is left, this amount is devoted for the improvement of the Music School

Appendix F G—1]

SUBJECT.....

SAI RAM MANDIR

(REGISTERED)

47 Veerapillai Street
BANGALORE 1

Ref / GENERAL / FINE ARTS / MUSIC SCHOOL

Page two

Dtd

In order to achieve our cherished objects and to serve the population in the best manner possible, we need some resources with this end in view, we have arranged for a special Music Concert by SRI T I S SUBRAMA SHASTRY D I RTA at B R V Talkies Hall, Cubbon Road, Bangalore 1 on Sunday the 21st March, 1954

It may not be out of place to add that the Governments of Madras and Andhra have granted General Exemption from payment of Entertainment Tax to all the Registered organisations of this type throughout their States

REQUEST We earnestly appeal to you, Sir, to kindly grant us the Exemption from Payment of Entertainment Tax We sincerely hope that you would consider our prayer and pass orders favourably

Thanking you in anticipation,

Yours Faithfully,
For S I R M DIP(REGD)TRUSTEES,

M. Lakshmi Sastry
For Secretary, Fine Arts

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Appendix F G—1]

SUBJECT

Section

File No

Serial No

No L 13196/26-3-54

To

The Hon Secretary

Sree Rama Mandir

47 Veerapillai Street

Bangalore - 1

Sir

With Reference to

your Letter dated

23 & 24 I am directed

to state that your Request

for grant of exemption

from entertainments Tax

in the Musical Concerts to be held under

auspices organised by the Ramakrishna

Mission Sabha and

No of letter replied to

Mysore Government Secretariat

( )

the 195

Date of issue

Signed by

List of enclosures

Copied by

Examined by

3) Registered Associations are not shown such concerns now (case of coals Electric are Correspondent precedent)

Yours faithfully

For 20/3/54

17/9/-8 Cy 1852 S C Stay
20-3-54 Cor Cy 1813

Copy to the Com

1) Copy to the SC - Plaint
2) No - Com Copies of the City of Plaint No the Memo

For 20/3/54

20/3/54

GOVERNMENT OF MYSORE

No L 1)/196

Mysore Government Secretariat
Dated Bangalore 20th March 1954

FROM

The *Secretary to the Government of Mysore*
L S G & Planning Departments

To

The Honorary Secretary,
Sai Ram Mandir,
47, Veerapillai Street,
Bangalore 1

Sir,

With reference to your letter dated the 23rd February 1954 I am directed to state that your request for grant of exemption from entertainment tax for the musical concerts and other entertainments organised by the institution, cannot be granted as Music Sabhas and Registered Associations are not shown such concessions now

Yours faithfully,

(Sd) (B Venkataramia)
for Secretary to Government,
L S G & Planning Departments

Memo No L 1)/19)-S/20-3-54

Copy of the above is forwarded to -

(1) The Deputy Commissioner, Bangalore District,
(2) " Commissioner, Corporation of the City of Bangalore,
(through the Mayor)

20/3/54
(B Venkataramia)
for Secretary to Government,
L S G & Planning Departments

LNS 4 20/3

39

PROCEEDINGS OF THE GOVERNMENT OF MYSORE

R e a d :-

Letter dated the 23rd February 1954 from the honorary Secretary, Sri Sai Ram Mandir, Veerapillay Street, Bangalore, stating that with a view to serving the public of the Civil Area in the religious, spiritual, educational and social fields, Sai Ram Mandir was formed and registered under the Mysore Societies Act, 1953, and that the Institution is running a Musical School in the name of Sai Ram Mandir Karnatic Music School for the benefit of the public and that the Institution has arranged for a special Music Concert by Srimathi M.S.Subbalakshmi & party on Sunday the 21st March 1954 at the B.T.V. Talkies Hall, Cubbon Road, Bangalore, in aid of the Institution and requesting sanction to the exemption of this performance from payment of entertainment tax.

ORDER No.L. 1725-21 / C m 34-53-40

DATED, BANGALORE, THE 20th MARCH 1954.

Government are pleased to grant exemption from payment of entertainment tax under section 8(2) of the Amusements Tax Act, 1932 in respect of the Performance referred to above.

(B. Venkataramia)
for Secretary to Government,
L.S.G. & Planning Departments

To The Deputy Commissioner, Bangalore District,
" Commissioner, Corporation of the City of Bangalore, (through the Mayor)
" Accountant-General, Mysore, Bangalore,
" Controller, State Accounts Department.

Fair draft

LSG.6.20/3.

GOVERNMENT OF MYSORE 60

Mysore Govern~ent
Secretariat

No. L 17222/c m34-53-4 Dated Bangalore 26/3/54, 195

ENDORSEMENT

To

The Honorary Secretary,
Sai Ram Mandir,
No 47, Veerapillai Street,
Bangalore-1

With reference to his letter dated 23rd February 1954 requesting exemption from the levy of entertainment tax for the Music performance on 21st March 1954 at the B R V Talkies Hall, he is hereby informed that the exemption from the levy of Entertainment tax has been granted as a special case, subject to the condition that the Association should not make such requests in future

Pr no/3/54

(B Venkataramia)
Asst Secretary to Government,
L S G & Planning Departments

Form draft

41

220

7 APR 1954

No. an 2 P 15/55-54 Office of the Deputy Commissioner, Bangalore District, ...

Dated, 2nd April 1 9 5

To

The Assistant Secretary to Government
Municipal Branch,
Mysore Government Secretariat, Bangalore

Sir,

Subject: Remittance of Entertainments duty from Gayanasamaj as per
G O No L 5304/L 100-55-9 dated 16- -1955
Ref: D O No L 10505 dated 13-3-1954

***

The District Supdt of Police, Bangalore North has been requested in this office letter No P 1/53-5 dated 26-3-1954 to expedite the submission of the returns of entertainments of the Bangalore Gayana Samaj and Mallesvaram Sangeetha Sabha. I have again reminded this day and on receipt of his report further reply will be made to Government. The Secretaries of Gayana Samaja, Shankarapuram, Bangalore Gayana Samaj and Mallesvaram Sangeetha Sabha have been addressed to send their returns to this office from 16- -1954 the date of expiration of the exemption for - audit.

Yours faithfully,

for Deputy Commissioner
Bangalore District.

Bom
3/4

MALLESWARAM _ SANGEETHA SABHA (REGD

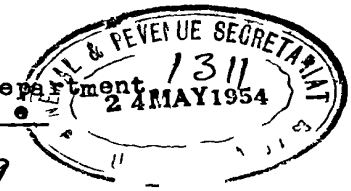
407

THE BANGALORE GAYANA SAMAJA

Basavaguds P O,
Bangalore (4) MAY 9 1954

To

The Secretary to the
Government of Mysore,
Local Self-Government Department,
Bangalore



em 31-54-9

Petitioner - The Bangalore Gayana Samaja (Registered), by its Honorary and Joint Secretaries Sri K Natarajan, Assistant Accounts Officer and (2) Sri N Nagaraja Rao, Bull Temple Road, Shankarapuram, Bangalore - 4)

A/s me

P/Speak

24/5/54

Under Section 8 of the Mysore Amusements Tax Regulation, 1932, the petitioner above-named begs to state as follows -

The petitioner is a g registered society serving the cause of musical art and science since the last half a century in Bangalore The Samaja is managed by an Executive Committee elected by the General Body every year The objects and reasons are to promote the cause of classical music and allied fine arts Attention is being concentrated on providing opportunities to the public for listening to classical music by artists of eminence in the State as well as from outside The entertainments provided under the auspices of the Samaja are purely in the cause of musical art and science The Society is not conducted or establishe for profit

Monthly subscriptions are collected from members in order to enable the Samaja to organize and arrange performances Non-members are being admitted through tickets, the rates of admission to non-members being fixed for each performance according to the needs and circumstances

The Government in its order No L 1355/M1 275-32-32 dated 17th August 1933 granted exemption to this Samaja from the operation of the provisions of the Mysore Amusements Tax Regulation The said order has been intimated to the then Honorary Secretary of the Samaja through the endorsement LJ 3 1183/32-33 dated 2nd October 1933 from the Office of the Deputy Commissioner, Bangalore District To the knowledge of the undersigned this exemption has continued without interuption

The Samaja has been recently intimated through its Secretary that the exemption granted by Government to certain registered Societies has been since withdrawn and tha the Samaja is consequently liable to pay the entertainment tax

The petitioner humbly begs to submit that the entertainments provided by it come within the purview of Sub-Sections (b) and (c) of Section S(1) of the Mysore Amusements Tax Regulation 1932 In any event, it is submitted that the collections made through subscriptions or by sale of tickets are barely sufficient to carry on the Samaja to serve the purposes for which it is intended There has been a gradual and heavy rise in the cost of musical performances In its endeavour to organize classifal music performances by celebrated and learned artists, the Samaja has very often to meet the cost by using money in the Reserve Fund, as the

49

income by way of members' subscriptions and sale of tickets is often found insufficient The Samaja has endeavoured to keep up a high standard in carrying out its objects and reasons, for promoting the cause of music and allied fine arts The purpose has been educational, scientific and in the cause of fine art In this connection, it may be brought to the kind notice of Government that both Madras and Andhra Governments have exempted all the registered Sabhas from payment of Entertainment Tax to the best of our knowledge

The petitioner most humbly submits that in the above circumstances the exemption already granted may be declared as continuing or if deemed necessary exemption may kindly be granted either under the provisions of Section 8(1) (b) and (c) or Section 8(2) of the Mysore Amusements Tax Regulation 1932 The petitioner also prays that pending orders on this petition the Government may be pleased to issue an order staying proceedings for collection of entertainment tax from the Samaja

The petitioner-Samaja is always ready to submit its accounts for scrutiny, if so desired by Government A printed copy of the Rules and Byelaws of the Samaja is also produced herewith for kind information

BANGALORE

For the "Bangalore Gayana Samaja"

K Nataraja

K S Satyanarayana Rao

PETITIONERS Hony Jt Secretaries

MALLESWARAM SANGEETHA SABHA (REGD.)

Date 26 5 - 1954

To

The Secretary to Government,
Local Self Government,
BANGALORE

Dear Sir,

We the President, Vice-Presidents, Secretaries and other Committee members of the Malleswaram Sangeetha Sabha wish to place before Government the following facts regarding our Sabha This Sangeetha Sabha was started in the year 1948 with the object of promoting Classical and Scientific music by conducting concerts, arranging competitions and establishing a library It is our desire to conduct classes in Music, Dance and other Fine Arts and also to give scholarships to deserving and talented artists thus enabling them to pursue further study and research in the Arts We have not so far been able to achieve this due to our slender resources

We have at present Six hundred and Fifty members on our rolls and unless we bring this to at least a Thousand we will not be able to achieve our objects The extra amount we realise from a few major performances is hardly sufficient for us to maintain our strength and unless the standard of our performances are continuously of a high order, the membership will go down

The Sabha is not out to make any profit at all We merely wish to provide good opportunities for Art lovers and to indirectly enrich also our Nation's Art and Culture Besides the majority of our members with few exceptions belong to the poor and middle classes, and they cannot afford even to pay their subscriptions regularly, but being interested in Art and Culture, would like to have good performances arranged in close proximity particularly with many lady members on the roll, who find it immensely difficult to go long distances in these days We have yet to have a building of our own, and our desire to approach the Corporation and Government for a suitable site to put up a hall has not yet materialised for want of funds The recent levy viz Entertainment Tax with retrospective effect has drained our resources and we are hard put to in that we cannot arrange even one quality Concert a month and unless we arrange the strength of our membership will considerably go down We also understand that the Sister Organisations in the neighbouring States have been exempted from payment of Entertainment Tax

P T O

So, we request that the Sangeetha Sabhas in Bangalore may kindly be exempted from the payment of Entertainment Tax with a view to enable them to carry on their activities in the field of Art and Culture

Thanking you,

Yours faithfully,

Subba Rao

Hon Secretary

for the Margazhi Committee

Malleswaram Sangeetha Sabha

SAI RAM MANDIR

(REGISTERED)

47

47 Veerapillai Street
BANGALORE 1

Dtd 26th May 1954

Ref / ~~XXXXXXX~~ FINE ARTS ~~XXXXXXXXXXX~~

The Secretary,
Local Self Government,
Government of Mysore,
Bangalore

Sir,

Re Grant of permanent exemption from payment of Entertainment Tax in respect of Music and Dance performances arranged under the auspices of the Mandir

We beg to bring before you once again our request for grant of permanent exemption from payment of entertainment tax in respect of the Music and Dance performances arranged under the auspices of the Mandir As already explained in our previous communications this organisation is a non profit making organisation and even if there be any small fund left for us in any rare performances it is utilised only to improve the religious and spiritual side of the Mandir besides improvement of Fine Arts

We do not wish to reiterate here what all we said in our previous communications dated 23-3-53 and 21-5-53 but only wish to request your Hon8Ble self to consider this request of ours favourably and grant us the exemption prayed for

In this connection we may also state that we have addressed a communication dated 29-10-53 to the Hon'ble the Chief Minister of Mysore, but we have so far not had any reply for the same

We hope that taking into account the objects for which our Mandir stands for you will be graciously pleased to accede to our request for which we shall ever remain grateful

Begging to be excused and thanking you in anticipation for an early and favourable reply

Yours obediently,
FOR SAI RAM MANDIR,
(K. SITARAMAN)
Vice President

We appeal to you to give the matter your immediate and earnest

46

So, we request that the Sangeetha Sabhas in Bangalore may kindly be exempted from the payment of Entertainment Tax with a view to enable them to carry on their activities in the field of Art and Culture

07/5 24/5

THE BANGALORE GAYANA SAMAJA
AND SRI SAI GANATHA SABHA
BANGALORE CITY

To

The Hon'ble Chief Minister,
Government of Mysore
BANGALORE

*Hf 80/ALL
21 MAY

Respected Sir,

We beg to place before you the following facts for your kind consideration and favourable orders -

Obtain the opinion of the comptr

The three Music Sabhas of Bangalore as mentioned above, have been conducting regularly music and dance performances for the past many years In addition to the limited membership tickets are also sold to meet the very heavy expenses incurred in conducting such performances Till June 1953 there was no liability to payment of the entertainment tax To our great surprise and handicap Government in their notification No L 330L-II-106-53-9 rescinded the order of exemption granted by them as early as 1933 to such societies

28 5 54

Write to the Comptr immediately

The Entertainment Tax takes away a great portion of the income derived out of sale of tickets and as already expressed by us more than once in our previous communications to the Government, such Music Sabhas are non-profit making associations, having only one object in view viz to develop the art of music and dance It will not be out of place if we mention in this connection that such associations in the States of Madras and Andhra are generally exempted from entertainment tax and it is only naturally expected that Mysore State, which is so well developed in all other spheres, and which is famous for its musical heritage, having supported a great number of musicians, should not be lagging behind in granting such exemptions

28/5/54

We appeal to you, to give the matter your immediate and earnest

consideration and pass orders rescinding the orders of the Government dated 10th June 1953, thereby restoring the benefits of the exemption enjoyed by us since 1933, for which act of kindness we shall ever be grateful

We hope to be excused for having taken much of your valuable time and thank you for the opportunity given to us in placing this matter for your kind and sympathetic consideration

Thanking you,

Yours faithfully,
THE BANGALORE GAYANA SAMAJA
MALLESWARAM SANGEETHA SABHA
SAI RAM MANDIR

BANGALORE 3
28-5-1954

Bangalore Gayana Samaja

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M G S App F G 3

MYSORE GOVERNMENT
SECRETARIAT

(Continuation sheet draft form)

L 2452
9-6-54

To

The Commissioner of Commercial Taxes Bangalore

Sir,

Sub: Exemption (permanent) from payment of Entertainment Tax by the Gayana Samaj, Sri Rama Mandir, and Kalidasa Sangeetha Sabha Bangalore

I am directed to state that exemption from liability to Entertainments Tax was granted to the Societies registered under the Mysore Societies Registration Regulation 1904 in respect of the entertainments held by them

in GO No L 1343-53/
and 275-32-30
dt 17-8-1933
Fin D

WD 03546—GPB—10 000 —11 8 53

51

The exemption has been
rescinded in G.O No. L 3302/
Rev 106-83-9 dated 16-6-1983
and No L 4798/Rev 106-83-10 dated 23-7 1983

Shri Sai Ram
Mandira, Bangalore, Bangalore
Gayana Samaja and Kalpavaram
Sangeetha Sabha are urging
for the Continuance of the
exemption granted in G.O
17-8-83 permanently, as the
ground that they are registered,
having no profit motive
and are intended for the
promotion of Culture and art
and such exemption exist
in Andhra and Madras States

Now therefore request
that the Views of the Corporation in this behalf
may be kindly be obtained
& forwarded very early

Yours

Asst Secretary

L 2452

(Municipal Branch)
9-6-53

The
L S G & Planning Departments

To

The Commissioner,
Corporation of the City of Bangalore
(thro' the Mayor)

Sir,

Subject Exemption (permanently) from payment of Entertainment Tax by the Gayana Samaj, Sai Ram Mandir, and Malleswaram Sangetha Sabha, Bangalore

- - - -

I am directed to state that exemption from liability to entertainments Tax was granted in Government Order No L 1343-53 ML 275-32-30 dated 17th August 1933 to the Societies registered under the Mysore Societies Registration Regulation, 1904 in respect of the entertainments held by them This exemption has been rescinded in Government Order No L 3302/Ml 106-53-9 dated 16th June 1953 and No L 4798/Ml 106-53-10 dated 23rd July 1953

Now the Sai Ram Mandir, Bangalore, Bangalore Gayana Samaja and Malleswaram Sangeetha Sabha are urging for the continuance of the exemption granted in Government Order dated 17th August 1933 permanently on the ground that they are registered, having no profit motive and are intended for the promotion of culture and art and such exemption exist in Andhra and Madras States

I am, therefore, to request that the views of the Corporation in this behalf may kindly be obtained and forwarded very early

Yours faithfully,

(V Hanumanthappa)
for Secretary to Government,
L S G & Planning Departments

knr-2/7 6 54

M G S App F G 3

MYSORE GOVERNMENT
SECRETARIAT

(Continuation sheet draft form)

Separate Page

3 Cy.1

L 3132-3
24-6 54

(1)

To

The Chief Secretary to
the Government of Madras
and Andhra

Sir

Re Grant of Exemption
from Payment of Entertainment
Tax to the Societies registered
under

I am directed
to state that Seva Gopana
Samaj, Sri Ram Mandir and
Sangeetha Sabha in Bangalore
which have been registered
are claiming exemption
from Payment of
entertainment Tax on
the ground that they are
registered, having no Profit
motive and are intended
for the promotion of Culture

Permanently

of the performances
therein

WD 03 46—GPB—10 000 —14 8 53

(54)

... I am

I am writing to enquire
whether such exemptions has
been granted in your State
and if so, the grounds on which they are granted
~~of exemptions~~ may kindly be intimated
~~Clarified~~

The kinds of
Societies to whom such
exemptions has been granted
may also be ~~Clarified~~ intimated

An early reply
is requested

Yours

Bob Sankar

Secy

(55)

Dt 24-6-54

L 3132-3

To

The Chief Secretary to the Government of Madras / Andhra
Madras / Kurnool

Subject Grant of Exemption from payment of Entertainment Tax to the Societies registered

- - - -

I am directed to state that Gayana Samaj, Sai Ram Mandir and Sangeetha Sabha in Bangalore are claiming exemption permanently from payment of entertainment tax in respect of the performances held by them on the ground that they are registered and have no profit motive and are intended for the promotion of culture and art

I am, therefore, to enquire whether such exemption has been granted in your state and if so, the grounds on which they are granted may kindly be intimated

The Societies to whom such exemption has been granted may also be intimated

An early reply is requested

Yours faithfully,

(V Hanumanthappa) 23/6
Asst Secretary to Government,
L S G & Planning Departments

knr-3/21 6 54

(56)

GENERAL & LEGISLATIVE SECRETARIAT 2657 10 JUL 1954 MUNICIPAL BRANCH

Revenue Department

Letter No 45544-N/54-1 dated 6th July 1954

From

T J Jacques, I A S ,
Deputy Secretary to Government

To

The Assistant Secretary to the Government of Mysore,
Local Self Government and Planning Department,
Bangalore

Sir,

Tax -Entertainments tax - Permanent exemption to Registered Sabhas - Information regarding

Your letter No L 3132-3 dated 24-6-54

I am directed to state that music and dance performances and variety entertainments (comprising dances and music and other similar items) conducted by approved registered Sabhas and similar associations are exempt from liability to entertainments tax levied by this State This exemption is temporary and is extended from time to time The present concession lasts upto 31-10-54 The Government have not exempted any entertainment permanently No list of societies for which exemption has been granted is maintained by this State

Yours faithfully,

(L S Rangasavee)
For Dy Secretary to Covernment

cvv/

(59)

FINANCE DEPARTMENT

SECRETARY TO GOVT ... 4 AUG 1954 ... L S O D P STATE

LETTER No 32218/C T /54-1, DATED 31ST JULY 1954

MYSORE GOVERNMENT SECRETARIAT 3367 6 AUG 1954 MUNICIPAL BRANCH

From

Sri V K Rao, I C S ,
Secretary to Government,
Finance Department,
KURNOOL

To

The Secretary to the Government of Mysore,
Local Self-Government and Planning Departments,
BANGALORE

Sir,

SUB - TAXES - Entertainment Tax - Dramatic and music performances - Exemption

---

REF - Letter from the Government of Mysore, Local Self-Government and Planning Departments No L 3132-3, dated 24-6-1954

I am directed to state that in this State all music and dance performances and variety entertainments comprising dance and music and other similar items conducted by approved registered Sabhas and similar Associations and Dramatic performances are exempted from payment of Entertainment Tax up to 31st March 1956 The above concession has been granted with a view to reviving and encouraging the art of Drama etc , and giving them protection from the keen competition cinema industry

Yours faithfully,

SECRETARY TO GOVERNMENT

Giri/31-7

C-M31-54-65

CORPORATION OF THE CITY OF BANGALORE

MYSORE GOVT TO MUNICIPAL B No 4502 25 SEP 1954

No A3 Pr 48/54-55
Enc one

CORPORATION OFFICES,
BANGALORE
Dated 21st Septr. 1954

CM 3154 1954

FROM

THE COMMISSIONER,
CORPORATION OF THE CITY OF BANGALORE,
BANGALORE

To

The Secretary to the Government of Mysore,
L S G and Planning Departments,
Bangalore

Sir
SIR

Subject Exemption (permanently) from payment of entertainment tax by the Gayana Samaj, Sri Rama Mandir and Malleswaram Sangeetha Sabha, Bangalore

Ref Your letter No L 2452 dated 9-6-54 and the D O reminder No L 6544 dated 4th Sept 1954 from the Asst Secretary to Government, Municipal Branch

---

With reference to the correspondence quoted above, I write to state that the Corporation at their meeting held on 14-9-1954 approved of the grant of exemption permanently from the payment of entertainment tax in respect of the Music performances held in the above three sabhas, as these Sabhas are a source of encouragement to the music culture and they do not take any profit from their performances

A copy of the resolution of the Corporation dated 14-9-1954 is also enclosed for information

Forwarded with compliments

(H S Seetharam,)
MAYOR

Yours faithfully,

(K Henjerappa,)
COMMISSIONER

TNL/-

Resolution passed at the Adjourned Meeting of the Corporation of the City of Bangalore held on 14-9-1954

---

47 Recommendation of the Standing Committee (Taxation and Finance) dated 3-8-1954 that (1) Gayana Samaj (2) Sri Rama Mandir and (3) Malleswaram Sangeetha Sabha be exempted permanently from the payment of entertainment tax as these Sabhas are a source of encouragement ~~x~~ to the music culture and they do not take any profit from their performances

Sri V P Deenadayalu Naidu moved the following resolution -

"Resolved that the recommendation of the Standing Committee (Taxation and Finance) dated 3-8-1954 that (1) Gayana Samaj (2) Sri Rama Mandir and (3) Malleswaram Sangeetha Sabha be exempted permanently from the payment of entertainment tax as these Sabhas are a source of encouragement to the music culture and they do not take any profit from their performances, be approved "

Sri P S K Naidu seconded the resolution and it was passed

Sd H S Seetharam,
Mayor

"Copy"

For Commissioner

61

CM

File No 31-54

Serial No 65

No L 10972 /9 12.54

To Notification

In exercise of the Powers conferred by Sub-Section (2) of Section (8) of the Mysore Amusements Tax Act, 1932 (Mysore Act No VIII of 1932), Government of Mysore are pleased to exempt the following classes of entertainments from liability to the entertainments tax, namely,

Performances in and of charities and ~~non-payment~~ non-Profit making organisations devoted to the encouragement of music

By order and in the name of Rajapramukha,

9/12/54

Secretary to Government

Law & S.G. Department

To

The Compiler, Mysore Gazette, for publication in the Gazette and sending 400 Nos.

List of enclosures

Copied by

Examined by

Copies to Municipal Branch of the
Mysore Government Secretariat
Memo No. 10973-11096 / G XVI SL,

Copy of the above is forwarded to the Comr, Corporation of Bldr
(thro' the Mayor)
" Comr for Schs in Mysore Bldr
" I.G. of Police
" A.G. Mysore Bangalore
" Controller, S.W.D, Bldr
" Comr for Stamps
" Deputy Comrs of Dists
" President, K.G.F.S Board
" Municipal Comrs of Mysore
and Dewangere cities (thro' the Presidents
Concerned)
" Presidents of Taw Municipal Councils
for information

11/2/26

Government of Mysore,

Mysore Government Secretariat,
(Municipal Branch)

No L. 10972/Tax.CR 31-54-65 Bangalore, dated 9th December 1954

NOTIFICATION

In exercise of the powers conferred by sub-section (2) of Section (8) of the Mysore Amusements Tax Act, 1932 (Mysore Act No VIII of 1932) Government of Mysore are pleased to exempt the following classes of entertainments from liability to the entertainments tax, namely -

Performances in aid of charities and non-profit making organisations devoted to the encouragement of music

By order and in the name
of Rajpramukh,

(V Harumerthappa)
for Secretary to Government,
L. G. & Planning Departments

To

The Compiler, Mysore Gazette, for publication in the Gazette and sending 400 spare copies to the Municipal Branch of the Mysore Government Secretariat

krr-12/9-12

64

GOVERNMENT OF MYSORE

Mysore Government Secretariat,
Municipal Branch,
No L 10972/CM 31-54-65 Dated, Bangalore, the 9th Decr. 1954

NOTIFICATION

In exercise of the powers conferred by sub-section (2) of section (8) of the Mysore Amusements Tax Act, 1932, (Mysore Act No VIII of 1932) Government of Mysore are pleased to exempt the following classes of entertainments from liability to the entertainment tax, namely -

Performances in aid of charities and non-profit making organisations devoted to the encouragement of music

By Order and in the name of
the Rajpramukh,

Sd G V K Rao,

Secretary to Government,
L S G & Planning Departments

To

The Compiler, Mysore Gazette, for publication in the Gazette and sending 400 spare copies to the Municipal Branch of the Mysore Government Secretariat

Memo No L 10973-11096 dated 9-12-1954

Copy of the above is forwarded to -

The Commissioner, Corporation of the City of Bangalore,
(through the Mayor)
" Commissioner for Local Self-Government in Mysore,
" Inspector General of Police in Mysore,
" Accountant-General, Mysore, Bangalore,
" Controller, State Accounts Department,
" Commissioner for Stamps in Mysore,
" Deputy Commissioners of Districts,
" President, Sanitary Board, K G F ,
" Municipal Commissioners of Mysore & Davangere City Municipalities (through the Presidents)
" Presidents of Town Municipal Councils,
for information

(V Hanumanthappa)
for Secretary to Government,
L S G. & Planning Departments,

LNS 300 10/12

63

GOVERNMENT OF MYSORE

Mysore Government Secretariat,
Municipal Branch,
Dated, Bangalore, the 9th Decr 1954

972/CM 31-54-65

NOTIFICATION

In exercise of the powers conferred by sub-section (2) of section (8) of the Mysore Amusements Tax Act,1932, (Mysore Act No VIII of 1932) Government of Mysore are pleased to exempt the following classes of entertainments from liability to the entertainment tax, namely -

Performances in aid of charities and non-profit making organisations devoted to the encouragement of music

By Order and in the name of
the Rajpramukh,

Sd G V K Rao,

Secretary to Government,
L S G & Planning Departments

To

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" Accountant-General, Mysore, Bangalore,
" Controller, State Accounts Department,
" Commissioner for Stamps in Mysore,
" Deputy Commissioners of Districts,
" President, Sanitary Board, K G F ,
" Municipal Commissioners of Mysore & Davangere City Municipalities (through the Presidents)
" Presidents of Town Municipal Councils,

for information

(V Hanumanthappa)
for Secretary to Government,
L S G & Planning Departments

LNS 300 10/12

66

With the compliments of the
Principal Information Officer
to the Government of Mysore

Bangalore,
10th December 1954

PRESS NOTE

EXEMPTION FROM PAYMENT OF ENTERTAINMENT TAX

With a view to encourage the promotion of cultural activities, Government have already exempted dramatic performances and concerts from the payment of Entertainment Tax. Representations have been made by some institutions formed for the dissemination of music, that performances conducted by them which also partake of a charitable character should be exempted from the payment of Entertainment Tax. The Corporation of Bangalore which was consulted was in favour of such exemptions being granted. Government feel that there is a real need to encourage and promote such cultural activities. They have, therefore, decided to exempt music performances given in aid of charities, and also those conducted by non-profit making organisations devoted to the encouragement of music.

(P. No. 79/EXY1201-1600/10.12.54)

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